

**IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF NORTH CAROLINA
BRYSON CITY DIVISION
2:06cv5-V**

MARTHA M. McHAN,)	
)	
Plaintiff,)	
)	
Vs.)	[2:06cv5-V]
)	
UNITED STATES OF AMERICA,)	
)	
Defendant.)	
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MARTHA M. McHAN,)	
)	
Plaintiff,)	
Vs.)	[2:06cv9-V]
)	
UNITED STATES OF AMERICA; and)	
CHARLES W. McHAN,)	
)	
Defendants.)	
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**ORDER CONSOLIDATING
CASES**

THIS MATTER is before the court on the joint Motion to Consolidate This Case With Civil Action No. 2:06-CV-9. It appearing that both actions will require resolution of identical questions of law and fact between the same parties, with the only substantive distinctions being tax years and filing status, the court will allow the request in accordance with Rule 42(a), Federal Rules of Civil Procedure. Having considered the joint motion and reviewed the pleadings, the court enters the following Order.

ORDER

IT IS, THEREFORE, ORDERED that the joint Motion to Consolidate This Case With Civil Action No. 2:06-CV-9 is **ALLOWED**, civil case number 2:06cv5 is consolidated for all purposes with 2:06cv9, and the case shall hereinafter proceed under the above caption with all pleadings being filed in 2:06cv5 only.

IT IS FURTHER ORDERED that the Clerk of Court administratively close **2:06cv9** to prevent duplicative filings. Any and all motions, other than those contained in responsive pleadings, in that action are deemed moot.

A new Pretrial Order governing further proceedings in this consolidated action is entered simultaneously herewith.

Signed: January 4, 2007

Dennis L. Howell

Dennis L. Howell
United States Magistrate Judge

